



Activity Review

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Road, Suite 104, Post Office Box 12827, Raleigh, NC 27605-2827 (919) 733-4222 No. 9 2001

What Happens to Client Records When a CPA Leaves the Firm or the Firm Is Sold?

Years ago, a business transaction was often finalized with a handshake that represented the participants' intention to uphold the agreed-upon specifics of the deal. However, in today's business world, it is inconceivable that weeks or months of negotiations would be concluded with a simple handshake, not a signed contract. CPAs usually advise their clients that a written agreement among business partners is wise, yet many CPAs fail to obtain a written agreement among the partners or shareholders of their own firms.

Regardless of friendship, health, or the number of years spent working together, firms change, prompting the need for immediate action. A CPA may decide to become a solo practitioner, join another firm, or retire. He or she may be unable to work due to family obligations or failing health.

Do you know what steps to take regarding client records if the firm is dissolved? Who takes custody of the records if a partner or shareholder leaves the firm? What action should be taken if a CPA employee leaves the firm? Finally, what happens to client records if the firm is sold?

Although there is no single set of rules or laws that directly addresses all considerations and circumstances of such events, there are some well-established professional obligations regarding the notification of clients and the dispensation of client records.

The specific arrangements may vary from firm to firm, but in all cases, the clients must be notified and provisions should be made to allow clients access to their records.

So, what action should be taken if the firm is dissolved? Prior to the firm's dissolution, each client should be sent a letter explaining the dissolution and offering to send a copy of the client's records elsewhere (at the client's direction and with a signed release).

If, in your firm, clients are serviced primarily by one firm member and do not have a relationship with other firm members, then each firm member may take responsibility for his or her clients' records. However, clients must not be led to believe that they must continue the current CPA-client relationship—they should be given the opportunity to choose who will be their CPA after the firm's dissolution.

Because the dissolution of a firm may not be completed for several months, arrangements should be made for client records to be centrally maintained both during and after the dissolution.

In the event that a client fails to respond to the notification of the firm's dissolution, his or her records, as well as any records not in the custody of a firm member, must continue to be centrally maintained.

If a partner or shareholder leaves

the firm but the firm continues to exist, each client should be notified of the partner or shareholder's departure from the firm.

If the CPA plans to continue practicing, his or her new address and phone number should be made available to those clients who wish to continue the CPA-client relationship with that particular practitioner.

Clients should be given the option to continue receiving service from the firm or to have a copy of their records sent to another firm or CPA. The client must always be given the opportunity

Client Records
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www.state.nc.us/cpabd

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Consent Orders

Name Not Published 7/23/01

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41 and 150B-22, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of a North Carolina certificate as a Certified Public Accountant.
2. On June 12, 2000, Respondent was charged with one (1) count of indecent liberties with a minor, a felony charge.
3. On July 31, 2000, Respondent was charged with eight (8) additional counts of indecent liberties with a minor, felony charges.
4. On February 15, 2001, Respondent pleaded no contest, pursuant to a plea arrangement, to nine (9) counts of indecent liberties with a minor.
5. Respondent was sentenced to sixteen (16) months active time in the North Carolina Department of Corrections beginning on February 15, 2001.
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of NCGS 93-12(9)a and (9)e, and 21 NCAC 8N .0201, 8N .0203(a), and 8N .0203(b)(1).

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and

Respondent agree to the following Order:

1. Respondent's certificate is permanently revoked.

Stephon Newkirk #26132 Winterville, NC 7/23/01

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41 and 150B-22, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 26132 as a Certified Public Accountant.
2. Respondent was engaged by Phase Academy, a charter school, to perform an audit for fiscal year ending June 30, 1999, as required by North Carolina General Statutes. Said audit was to be completed and provided to the North Carolina Department of Public Instruction and the North Carolina Local Government Commission on or before October 31, 1999.
3. Respondent failed to complete the audit by the deadline and failed to complete the audit by at least two (2) deadline extensions.
4. Due to the lack of an audit for Phase Academy, the North Carolina Department of Public Instruction issued a financial warning to Phase Academy on February 18, 2000, and placed Phase Academy on "Financial Cautionary Status" on April 28, 2000.
5. On or about June 20, 2000, Respondent completed the audit for Phase Academy.
6. Subsequent to the audit's completion, Phase Academy has requested the return of all client records, but Respondent has not provided those records in a timely manner.
7. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*,

whether or not the Board accepts this Order as written.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's conduct as set out above constitute violations of NCGS 93-12(9)e and 21 NCAC 8N .0201, 8N .0203(b)(1), 8N .0212, and 8N .0305.

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent is censured.
2. Respondent shall furnish all client records as noted in Paragraph 6 above to Phase Academy within thirty (30) days of the date this Consent Order is approved by the Board.

Eric W. G. Zetterholm #25458 Asheville, NC 7/23/01

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41 and 150B-22, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 25458 as a Certified Public Accountant.
2. Respondent rendered attest services as a CPA to one client through an unregistered firm.
3. Respondent rendered attest services as a CPA to one client but did not register with the Board as participating in a peer review program.

4. Respondent has no prior record of discipline with the Board and contends that he did not intentionally violate the accountancy laws and rules.

5. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's conduct as set out above constitute violations of NCGS 93-12(7b), 93-12(8c), and 93-12(9)e and 21 NCAC 8J .0108, 8M .0102, and 8N .0302.

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent is censured.

2. Respondent's license shall be suspended for thirty (30) days from the date this Order is approved by the Board; however, said suspension is stayed.

3. As a condition of the stay of his suspension, Respondent shall be on probation, shall comply with the terms of this Order, and shall violate no accountancy statutes or rules for two (2) years from the date this Order is approved by the Board.

4. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted within six (6) months of the date this signed Order is accepted by the Board.

5. Respondent agrees that failure to pay the civil penalty as required in Paragraph 4 above shall be grounds for active imposition of the thirty (30) day suspension plus the number of days

that Respondent is late in paying the civil penalty.

6. Respondent shall immediately register his firm with the Board.

7. Respondent's firm shall obtain a peer review to be completed by December 31, 2002 for the period covering December 31, 1999 through December 31, 2001.

8. Respondent agrees that failure to timely comply with any terms of this Order or with all accountancy statutes and rules during the two (2) year probationary period shall be deemed sufficient grounds for active imposition of the thirty (30) day suspension of Respondent's license in addition to any other discipline as assessed for the future violation.

9. Respondent agrees to cooperate at all times with the Board in the supervision and investigation of compliance with this Consent Order and agrees to make all files, records, or other documents available immediately upon the demand of the Board.

Address Changed?

Pursuant to 21 NCAC 8J .0107, all North Carolina CPAs and CPA firms must notify the Board, in writing, within 30 days of any change of address or business location.

For your convenience, a "Notice of Address Change" form is printed on the back cover of each issue of the *Activity Review*.

Licensees should mail or fax the change(s) to Alice Steckenrider. Changes may also be e-mailed to (alicegst@bellsouth.net).

CPA firms should mail or fax or the change(s) to Lynn Wyatt. Changes may also be e-mailed to (lynnwyat@bellsouth.net).

Exam candidates should mail or fax the change(s) to the Examinations staff. Changes may also be e-mailed to (pwelliot@bellsouth.net) or (jmacombe@bellsouth.net).

IRS Adds Criminal Investigations to Web Site

The Internal Revenue Service (IRS) has established a section on its web site that is designed to alert taxpayers and tax practitioners to tax scams and fraud schemes. The section highlights priorities for IRS Criminal Investigation (CI).

Currently, CI is focusing on abusive foreign and domestic trusts, employment tax evasion, and non-filers that do not comply with the requirement to file tax returns. Case summaries of individuals recently convicted of committing those crimes are included on these pages.

"For those looking for reliable information to counter claims by scam artists and snake-oil salesmen, this is the place to go," said IRS Commissioner Charles O. Rossotti.

"Money is the motivating factor in fraud schemes and tax evasion cases," said Mark E. Matthews, Chief, Criminal Investigation.

The web site puts together infor-

mation on a variety of tax scams and fraud schemes into one location. The new web pages are part of a larger effort by the IRS to educate the public on these issues.

Said Rossotti, "The tax practitioner community and the bar associations have asked the IRS for useful information that would help them advise their clients on schemes that seem to be 'too good to be true.'"

"We hope that this Web page will assist them, as well as taxpayers who are concerned about questionable tax arrangements."

The section can be found by going to the IRS web site (www.irs.gov) and clicking on the sidebar link titled, "Tax Scams and Tax Fraud Alerts; IRS Criminal Investigation."

www.state.nc.us/cpabd

GASB Issues Statement No. 37 and Statement No. 38

The Governmental Accounting Standards Board (GASB) has issued two (2) standards to be implemented simultaneously with the new financial reporting model, Statement No. 37, *Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments: Omnibus* and Statement No. 38, *Certain Financial Statement Note Disclosures*.

Statement 37 clarifies certain provisions of Statement 34, *Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments*, for more consistent application and modifies others to meet changing requirements. The new standard addresses:

- what topics should be covered in Management’s Discussion and Analysis (MD&A);
- how to report a change from the depreciation method to the modified approach for infrastructure assets;
- why fines and forfeitures should be classified as program revenues; and
- how to determine if a governmental or enterprise fund is required to be reported as a “major” fund.

Statement 37 also modifies the requirements of Statement 34 to eliminate the requirement to capitalize construction-period interest for governmental activities and change the minimum level of detail required for business-type activities in the statement of activities from segments to different identifiable activities.

Additionally, Statement 37 amends Statement No. 21, *Accounting for Escheat Property*, to clarify the effects of changes to the fiduciary fund structure required by Statement 34.

The provisions of Statement 37 should be implemented simultaneously with Statement 34. For governments that implemented Statement 34 prior to issuance of the amendment, the new

requirements become effective for reporting periods beginning after June 15, 2000.

Statement 38 modifies, adds, and deletes various note disclosure requirements. Those requirements address revenue recognition policies, actions taken in response to legal violations, debt service requirements, variable-rate debt, receivable and payable balances, interfund transfers and balances, and short-term debt.

These new requirements address the needs of users of financial statements as determined through the GASB’s extensive research.

Statement 38 is the result of GASB’s efforts to ensure the continuing effectiveness of existing standards. GASB reaffirmed that most note disclosure requirements continue to be relevant. Statement 38 provisions are generally effective when the provisions of Statement 34 are required to be implemented.

Copies of Statement 37 (order code GS37) and Statement 38 (order code GS38) can be ordered through the GASB Order Department by telephoning 800-748-0659 or by placing an order on-line at the GASB web site (www.gasb.org).

Board Meetings

October 22
November 19
December 18

All Board meetings are held at the Board’s offices and are open to the public. However, under State law, some portions of the meetings are closed to the public.

If you wish to address the Board regarding a specific issue, please contact the Board’s Executive Director, Robert N. Brooks, by telephone at (919) 733-4222 or via e-mail (rnbrooks@bellsouth.net).

Return of Client Records

Pursuant to 21 NCAC 8N .0305, “Retention of Client Records,” a CPA must return client records in his or her possession to the client after a demand for the return of the records is made.

If the client is a partnership, records must be returned upon request to any of the general partners. If the client is a corporation, the records must be returned upon demand to the president. Joint records must be made available upon demand by any party.

Upon demand, client records must be returned immediately unless there are reasonable circumstances that would delay the return of the records. For example, a delay may be required to retrieve a closed file from storage or to extract the CPA’s working papers.

If the records cannot be returned immediately upon demand, the CPA must notify the client of the exact date that the records will be returned. Under no circumstances should a CPA refuse to return client records in order to force payment for services provided.

Work papers are generally the property of the CPA and need not be surrendered to the client. However, some work papers may contain data which should be reflected in the client’s books and records, but have not been duplicated nor provided to the client. Therefore, the client’s records are incomplete without these records.

In such cases, the work papers that contain this information are considered part of the client’s records and copies should be given to the client along with any other client records.

Please consult 21 NCAC 8N .0305 for more complete information about CPA work papers and the return of client records.

Reclassifications

Inactive

“Inactive,” when used to refer to the status of a person, describes one who has requested inactive status and been approved by the Board and who does not use the title “certified public accountant” nor does he or she allow anyone to refer to him or her as a “certified public accountant” and neither he or she nor anyone else refers to him or her in any representation as described in 21 NCAC 8A .0308(b) [21 NCAC 8A .0301(b)(23)].

07/27/01

Richard Michael Dibblee Powell - Birmingham, AL
Stephen Craig Hassenfelt - Greensboro, NC
Donna Jones Helton - Okeechobee, FL
Mitchell Mumma - Durham, NC
Douglas Richard Brindley - Duck, NC
James Warrick Syers - Hickory, NC
Kristina K. Holler - Rock Hill, SC
Michael Evans Hunt - Valdosta, GA
Richard Thurston Holderness, Jr. - Winston-Salem, NC
Angela Marie Taylor - Raleigh, NC
Richard Andrew Davis - New York, NY

07/30/01

Allen Ernest Price - Whiteville, NC
Hunter Seabright - Wilkesboro, NC
Thomas Rodney Autrey - Charlotte, NC
Wayne Ray Burgess - Greensboro, NC
John Michael Rigsbee - Phoenix, AZ
Memory Shae Scott Parsons - Waxhaw, NC
Holly B. Vareha - High Point, NC
Linda Wise Heise - Hilton Head, SC
Timothy K. Walker, Sr. - Raleigh, NC

07/31/01

Everette William Clark, Jr. - Enka, NC
Debra McLaughlin Burch - Charlotte, NC
James Richard Lattanzi - Greensboro, NC
Bradley Allen Halldin - Plymouth, MN

08/01/01

David L. McInturff - Easley, SC
Jane Louise Goforth - Wyndmoor, PA
Paul G. Wong - High Point, NC
Kathryn Willard Jacumin - Oakboro, NC
Christopher Todd Knudsen - Columbia, SC

08/01/01

Robert LeVan McCollum - Mooresville, NC
Douglas Evans Matthias - Charlotte, NC
Richard LeRoy Harris - Wilmington, NC
John B. Woodlief - Charlotte, NC
Adam G. Neilly - Hickory, NC
Michelle L. McBee - Deland, FL
Robert E. Miller - Houston, TX

08/02/01

Jack Jones Randall - Roanoke, VA
Stephen Wesley Irwin - Charlotte, NC
Sarah Peterson Seyler - Metairie, LA
Michael Edward Zimmerman - Jefferson, MO
Michael David Robinson - Little Rock, AR
David B. Kearney - Cary, NC
Elizabeth Barnette Todd - Moravian Falls, NC
Elizabeth Anne McNeill - Asheville, NC

08/03/01

John Robert Dimier, Jr. - Charlotte, NC

08/06/01

Jerome S. Ross, Sr. - Swansboro, NC
Kami Jean Hostetler - Charlotte, NC
Misty Lynette Roddey - Charlotte, NC
Elizabeth Althea Marquardt - High Point, NC
Marlena Jo Hagler - Greensboro, NC
Jeffrey R. Carper - Pittsburgh, PA

08/08/01

Libby Jean Wilmoth - Dobson, NC

08/10/01

Lisa Elmore Howe - Wilson, NC

08/13/01

Elizabeth Outland German - New Bern, NC

Client Records *continued from front*

to choose his or her own CPA and a firm must not obstruct this choice in any way.

If the client no longer wants to receive services from the firm, he or she must sign a release that authorizes the firm to provide a copy of the record to either the client or a new firm. However, the original client record should be maintained by the **original** firm. If a client does not respond to the notification of the partner or shareholder's departure, the firm should retain all client records.

The action taken if a CPA who is not a partner or shareholder leaves a firm is similar to the action taken when a partner or shareholder leaves a firm. Clients should be notified of the CPA's departure from the firm and given the opportunity to continue their relationship with the departing CPA. The clients should also be advised that they may choose to continue a relationship with the firm or transfer their records to another firm.

The sale of a practice presents a unique challenge in the dispensation of client records. The buyer generally bases his or her decision to purchase

the practice on the number of clients the firm services and the revenue generated from those clients.

Both the seller and the potential buyer should contact the clients and address the continuation of services with the buyer or the dissemination of the client records.

Despite the absence of rules or laws pertaining to the handling of client records following a firm's dissolution, personnel changes, or sale of a practice, firm members must, as always, consider how their actions will affect their clients. Policies for handling client records must be in place before they are needed. Planning ahead will ensure continuity of quality service to clients while protecting their interests.

Although planning ahead is sometimes unpleasant, it can eliminate a great deal of worry in the future—worry that can include possible disciplinary action by the Board if clients' interests are not protected. You and your clients will experience significantly fewer problems if there is a written agreement between the partners or shareholders that stipulates what action should be taken when changes occur in the firm.

Uniform CPA Examination Statistics		
	5/01	11/00
Applications		
Initial	409	527
Re-exam	792	1056
Other Jurisdictions	42	47
TOTAL	1243	1630
	5/01	11/00
Successful Candidates		
Initial	87	73
Re-exam	165	187
TOTAL	252	260

**AICPA Releases
Candidate High
Distinction Report**

The following six North Carolina candidates have been named to the AICPA's Candidate High Distinction Report for the May 2001 Uniform CPA Examination:

- Brian D. Branson - Little Rock, AR
- C. Nicole Davenport - Creswell, NC
- Angela L. Eubanks - Pittsboro, NC
- Wendel F. Kralovich - Stockholm, NJ
- Kimberly A. Schiera - Skyland, NC
- Kirk E. Sonnefeld - Monkton, MD

These candidates were among the 120 highest-scoring candidates nationally who sat for and passed all four sections of the exam with a minimum grade of 80 on each section.

The candidates included in the Candidate High Distinction Report will be considered for the AICPA's Elijah Watt Sells Awards. These awards, which were established by the Council of the AICPA in 1923 to honor Elijah Watt Sells—a founding partner of Haskins & Sells which later became the international firm Deloitte & Touche—are presented to the three candidates who pass all sections of the exam at one time and have the highest combined grades on all four sections.

Reclassifications	
Reinstatements	
Michael Joseph Boyle #15331	
Thomas Clark Cogswell #18996	
Rhonda Lee Fisher #24021	
Virginia Lisa Steele Mordecai #21525	
Fatima Lorraine Robaina #26554	
John William Sapp #23273	
Reissuance	
Myron G. Anderson #18766	

Certificates Issued

The following applications for certification were approved by the Board at its August 20, 2001, meeting:

Jessica E. Augustine	Jennifer Clabough Hall	Regina Petrangeli
Steven Randall Ayers	Jeffrey Sean Holley	Kenneth H. Polk
William Wooten Bland	Valerie Rachel Hubbard	Natalia Protze
Amy Brooks	Elizabeth Caroline Huber	Elisabeth Cook Rees
Mason Smith Brugh	Richard Lee Kearns	Vaughn Kenneth Reynolds
Michael Patrick Callahan	Gary Mathew Kelly	Lynda M. Robertson
Justin Grey Carroll	Clatha Lynnette Williams Kirkpatrick	Jack Eugene Robinson, II
Christina Yonbong Chong	Barry Frederick Kroeger	Melissa Gail Rossi
Nea Wan Condosta	M. Jule Mansfield	Tricia Audrey Slaton
Thomas Matthew Daugherty	Sharon Ann May	Rebecca Morell Slay
Allison Leigh Evans	Paul McKinstry	Nathan Philip Sonstegard
Leigh Ann Fischer	Kelly Ann Mitchell	Tonya G. Steele
John K. Fletcher	Laurie Sherrill Norman	Richard Kyle Sykes
Kirk L. Frohme	William Leighton Page	Michelle Leigh Taylor
Janice Young Gorski	Claudia Jennette Parvin	Jennifer Kay Wells
Karen L. Gring	Richard Allen Pelak	Jeffrey M. Womer
		James Douglas Yarbrough

Jurisdictions Make Licensee Information Available On-Line

As more boards of accountancy establish web sites, many boards are making their licensee and firm databases available on-line. The list below shows the 43 jurisdictions, other than North Carolina, which have licensee and firm information available on-line.

Alabama	Kansas	Ohio
Alaska	Kentucky	Oregon
Arizona	Maine	Pennsylvania
Arkansas	Maryland	South Carolina
California	Massachusetts	South Dakota
Colorado	Michigan	Tennessee
Connecticut	Minnesota	Texas
Florida	Mississippi	Virginia
Georgia	Montana	Utah
Guam	Nebraska	Vermont
Hawaii	New Jersey	Washington
Idaho	New Mexico	West Virginia
Illinois	New York	Wisconsin
Iowa	North Dakota	Wyoming

North Carolina State Board of CPA Examiners

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Address Change? Let Us Know!

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Signature _____ Date _____

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CPA Examiners
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Fax to: (919) 733-4209

Certificate holders not notifying the Board in writing within 30 days of any change in address or business location may be subject to disciplinary action under 21 NCAC 8J .0107.